

# Exhibit A

Affidavit of Director Mary Clement

**IN THE CHANCERY COURT FOR DAVIDSON COUNTY, TENNESSEE  
TWENTIETH JUDICIAL DISTRICT AT NASHVILLE**

---

<b>STATE OF TENNESSEE, <i>ex rel.</i></b>	)	
<b>ROBERT E. COOPER, JR., ATTORNEY</b>	)	
<b>GENERAL and REPORTER,</b>	)	
	)	
<b>Plaintiff,</b>	)	
	)	<b>No. _____</b>
<b>v.</b>	)	
	)	
	)	
<b>ELMER VIRULA, individually and dba</b>	)	
<b>TPS TAX PROFESSIONAL SERVICES, INC.</b>	)	
<b>and OFFICE PROFESSIONAL SERVICES,</b>	)	
<b>INC.; TPS TAX PROFESSIONAL SERVICES</b>	)	
<b>SERVICES, INC., a Tennessee corporation;</b>	)	
<b>and OFFICE PROFESSIONAL SERVICES,</b>	)	
<b>INC., a Tennessee corporation,</b>	)	
	)	
<b>Defendant.</b>	)	

---

**AFFIDAVIT OF MARY CLEMENT,  
DIRECTOR OF THE DIVISION OF CONSUMER AFFAIRS**

---

I, Mary Clement, do hereby depose and aver as follows:

1. I am the duly appointed Director of the Division of Consumer Affairs, Department of Commerce and Insurance, State of Tennessee.
2. Pursuant to Tenn. Code Ann. § 47-18-108(a)(2), I have determined that the purposes of the Tennessee Consumer Protection Act of 1977 would be substantially impaired by delay in instituting legal proceedings if ten (10) days notice were given before instituting legal

Initials \_\_\_\_\_

proceedings. Therefore, notice was not given to the Defendant before the State of Tennessee's Complaint was filed.

3. It is my understanding that there is reason to believe the Defendant is falsifying government records and therefore consumers would potentially be harmed by the delay in instituting legal proceedings.

FURTHER AFFIANT SAITH NOT.



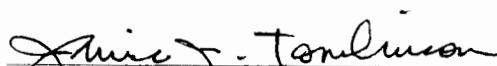
MARY CLEMENT

Director

Division of Consumer Affairs

Department of Commerce and Insurance

Sworn to and subscribed before me  
this 26th day of February, 2008.

  
NOTARY PUBLIC

My commission expires



114817

My Commission Expires JULY 5, 2011